

Terry E. Branstad, Governor

Kim Reynolds, Lt. Governor

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Welcome to the Iowa WOTC Online System!

Since its enactment by Congress in 1997, the Work Opportunity Tax Credit (WOTC) Program has been integral to the creation of jobs by giving employers a tax credit when they hire qualified individuals who consistently face significant barriers to employment.

This Federal tax credit incentive program enables the new hires to gradually move from economic dependency into self-sufficiency as they earn a steady income and become contributing taxpayers, while participating employers are compensated by reducing their federal income tax liability.

The Iowa WOTC Online System is used by private sector businesses ("Employers") and companies who act as Employer Agents ("Consultants") under a power of attorney ("POA") contract. The Iowa WOTC Online System allows these employers and their consultants to submit tax credit applications online, track the status of submitted applications, print Certificates and correspondence from the Iowa WOTC Program Staff (Needs and Denials), and view that status of a power of attorney.

Important User Recommendations

Please read this list before you begin using the Iowa WOTC Online System.

- **Web Browsers:** Internet Explorer, Version 7, is the recommended browser and version.
- **Page Resolution:** The ideal page resolution is 1024 x 768 pixels. You can change this by going to your Desktop and clicking Properties, then selecting the Settings tab.
- **Moving Screen to Screen:** *Do not* use Internet Explorer's Back and Forward options to move from screen to screen. This may cause unpredictable results.
- **Scrolling:** If a form extends beyond your computer screen borders, scroll bars appear at the bottom and right-hand side of the screen. Use scroll bars to move the page up, down, left and right.
- **Allow Pop-ups!** Disable the Internet Explorer Pop-Up Blocker and any pop-up block plus-ins (Yahoo or Google toolbar, MSN Pop Up Blocker or XP SP 2 Pop Up Blocker).
- **Disable Google Autofill:** To avoid this, disable the Autofill feature in the Google Plugin. Click on Options in the Google Toolbar, click on the MORE tab and uncheck the box that says "Automatically highlight fields that Autofill can fill." Click on Apply and restart your browser.
- **Password Expiration:** The system requires that you change your password at least every thirty (30) days.
- **Time Out:** If you are still logged in and move to another site (without opening a new window), you will remain logged in for an hour. If you close your browser without logging out, the system automatically logs you out. The system also automatically logs you out if you have been *inactive* for more than an hour. When the system automatically logs you out, any unsaved data is lost ("unsaved" means no confirmation message was displayed).

How to Request a User Account for the Iowa WOTC Online System

To obtain access to the Iowa WOTC Online System, you must first request an account by clicking on the "Request Account" link in the Login area of the Home Page. You will complete the screens with your Company Information including your Federal Employer Identification Number and User Information which will create a unique user account.

When you have been authorized with a new user account, you will have access to these options which are available to you based on your account type:

Employer

- Application Entry (enter tax credit applications)
- Case Search (locate employee case records)
- POA Search (view the POA status between the Employer and a Consultant, if applicable)
- Printing (print denial letters, needs letters and certificates)

Consultant

- Application Entry (enter tax credit applications)
- Bulk Applications (allows the transmission of multiple applications)
- Case Search (find employee case records)
- POA Search (view the POA status between an Employer and the Consultant)
- Printing (print denial letters, needs letters and certificates)

Employer

How to Request an Iowa WOTC Employer Account

If you are an employer located within the state of Iowa, please review and follow the instructions below.

In Iowa, a basic profile of a WOTC-qualified Employer includes:

- You are a business operating in the state of Iowa who pays federal income tax.
- You have employees who may or may not live in the state of Iowa.
- You agree to comply with the federal requirements for WOTC.
- You are willing to hire from the 12 WOTC target groups. To review the target group information, please go to <http://www.doleta.gov/business/incentives/opptax/eligible.cfm>.

General Work Opportunity Tax Credit guidelines for Employers include:

- There is no limit as to the size of the Employer Company; there can be as few as one employee.
- There is no limit to the number of employees for which the Employer may apply for the Work Opportunity Tax Credit and receive the tax credit certificates.

Additional criteria that pertain to the Employee and the Employer:

- The employee cannot have been previously employed by the employer (with the same FEIN).
- The employee may not be a member of the employer's family.
- The employer may receive only one tax credit for each employee application submitted.

The Iowa WOTC Online System will assist you, as an Iowa employer in applying for the Work Opportunity Tax Credit (WOTC).

Legal Forms Holder Designation (for Employer)

As you complete the Request Account process, you are asked to respond whether or not your company will be the legal forms holder. A legal forms holder must be designated to file ("hold") original signature documents (IRS Form 8850, ETA Form 9061 and any supporting documentation) for a period of five (5) years from the year that the employer uses the tax credit. *Only the legal forms holder is permitted to submit completed applications via the Iowa WOTC Online System.*

When your company is designated as the legal forms holder, you are authorized to enter data from original signature documents and submit this information electronically to the Iowa WOTC Program Coordinator. Your company must retain any documentation required to support the validity of the application.

If you do not choose to be designated as the legal forms holder, you will not submit data electronically, but you can utilize the Iowa WOTC Online System to enter data and print documents. The original signature documents (IRS Form 8850, ETA Form 9061 and any supporting documentation must be sent to the Iowa WOTC Program Coordinator at the following address:

Iowa WOTC Program Coordinator
Iowa Workforce Development
1000 E. Grand
Des Moines, IA 50319

Or by faxing the documents to: 515-242-0487

Confirmation That Your Request for an Iowa WOTC Online System Account (Employer)

Once you have completed the process to request an Iowa WOTC Online System Account as an employer, a confirmation page will display that lets you know that your Account Request has been sent to the Iowa WOTC Program Coordinator for approval. You will receive an email noted as "Email Confirmation of Account Request" at the email address you provided when the request has been received.

When the Iowa WOTC Program Coordinator has reviewed and approved your Account Request, you will receive a second email with additional information. The second email will be noted as "Email Confirmation of Account Approval". This email will provide you with additional information and will also remind you of what you as a user can do in the Iowa WOTC Online System and remind you if you have--or have not--designated yourself as the legal forms holder for the Work Opportunity Tax Credit.

At that time you will then be able to login to the Iowa WOTC Online System with your User Name and Password.

Iowa WOTC Correspondence and Printing (for Employer)

- **Needs Letters**

If supporting documentation is required for a tax credit application, Iowa WOTC Program Staff will issue a Needs Letter to your company. An email notification, including the Case Number of the tax credit application requiring the additional documentation, is sent to all of the User Accounts associated with the company.

The Needs Letter may be printed by logging in to the Iowa WOTC Online System and either retrieving the individual application via Case Search, or by using the Printing option for Needs. The Needs Letter also provides details on how to send the supporting documentation required by mail or fax so that the application can be processed completely.

- **Denial Letters**

When a tax credit application has been denied by Iowa WOTC Program staff, the Denial Letter may be printed by logging in to the Iowa WOTC Online System and then either retrieving the individual application via Case Search or by using the Printing option for Denials.

It is your right to appeal a Denial determination made by the Iowa WOTC Program Coordinator. A copy of the Denial Letter should be attached, as a cover sheet, to your request for reconsideration along with any additional supporting documentation. Please review pages 3 and 4 of the ETA Form 9061 (June 2012) for a listing of the acceptable supporting documentation when submitting your request for reconsideration.

Your request for reconsideration may be submitted to the Iowa WOTC Program Coordinator by faxing the information to 515-242-0487 or by mail to: Iowa WOTC Program Coordinator, Iowa Workforce Development, 1000 E. Grand, Des Moines, IA 50319.

If a request for reconsideration is not received within one (1) year from the Denial Date listed on the original Denial Letter, the determination becomes final and the case will be permanently closed. It is important that you retain a copy of the Denial Letter and any supporting documentation you submit as a part of your request for reconsideration for your records.

- **Work Opportunity Tax Credit Certificates**

When a tax credit application has been approved and certified by the Iowa WOTC Program Coordinator, the Tax Credit Certificate may be printed by logging in to Iowa WOTC Online System and the either retrieving the individual application via Case Search or by using the Printing option for Certificates.

Consultant

How to Request an Iowa WOTC Consultant Account

If you have been designated by an employer to serve as their Employer Representative (also known as a Consultant), please review and follow the instructions below.

A basic profile of a WOTC-qualified Consultant ("Employer Agent") includes:

- The Consultant has a current legal binding contract, a Power-of-Attorney (POA), with one or more for-profit employers who are doing business in the state of Iowa and who pay federal income tax.
- The Consultant's corporate office may or may not reside in Iowa.
- The Consultant agrees to comply with the federal requirements for WOTC.
- The Consultant is familiar with the 12 WOTC target groups. To review the target group information, please go to <http://www.doleta.gov/business/incentives/opptax/eligible.cfm>.

The responsibilities of a WOTC Consultant include:

- The Consultant collects and reviews the employer's paperwork prior to submitting the application to the Iowa WOTC Program in a timely manner.
- The Consultant receives the Email Notification and prints a Needs Letter requesting supporting documentation on a specific tax credit application. The Consultant obtains the supporting documentation by contacting the employer and/or accessing public information and/or government websites, as applicable. Upon request, the Consultant submits the supporting documentation to the Iowa WOTC Program Staff in order to complete the processing of the tax credit application.
- The Consultant receives or prints Denial Letters. The Consultant reviews the Denial Letters. If any of the letters were issued due to a lack of supporting documentation, the Consultant will make a final attempt to collect that documentation and resubmit the tax credit application for certification.
- The Consultant receives or prints the Certificates. The Certificates are forwarded to the Employer by the Consultant.

Legal Forms Holder Designation (for Consultant)

As you complete the Request Account process, you are asked to respond whether or not your company will be the legal forms holder as the Employer Agent for the companies that you have a valid Power of Attorney on file for at the office of the Iowa WOTC Program Coordinator. A legal forms holder must be designated to file ("hold") original signature documents (IRS Form 8850, ETA Form 9061 and any supporting documentation) for a period of five (5) years from the year that the employer uses the tax credit. *Only the legal forms holder is permitted to submit completed applications via the Iowa WOTC Online System.*

When your company is designated as the legal forms holder, you are authorized to enter data from original signature documents and submit this information electronically to the Iowa WOTC Program Coordinator. Your company must retain any documentation required to support the validity of the application.

If you do not choose to be designated as the legal forms holder, you will not submit data electronically, but you can utilize the Iowa WOTC Online System to enter data and print documents. The original signature documents (IRS Form 8850, ETA Form 9061 and any supporting documentation must be sent to the Iowa WOTC Program Coordinator at the following address:

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When the Iowa WOTC Program Coordinator has reviewed and approved your Account Request, you will receive a second email with additional information. The second email will be noted as "Email Confirmation of Account Approval". This email will provide you with additional information and will also remind you of what you as a user can do in the Iowa WOTC Online System and remind you if you have--or have not--designated yourself as the legal forms holder for the Work Opportunity Tax Credit.

At that time you will then be able to login to the Iowa WOTC Online System with your User Name and Password.

Iowa WOTC Correspondence and Printing (for Consultant)

- **Needs Letters**

If supporting documentation is required for a tax credit application, Iowa WOTC Program Staff will issue a Needs Letter. An email notification, including the Case Number of the tax credit application requiring the additional documentation, is sent to all of the User Accounts associated with the Consultant Company.

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It is your right to appeal a Denial determination made by the Iowa WOTC Program Coordinator. A copy of the Denial Letter should be attached, as a cover sheet, to your request for reconsideration along with any additional supporting documentation. Please review pages 3 and 4 of the ETA Form 9061 (June 2012) for a listing of the acceptable supporting documentation when submitting your request for reconsideration.

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If a request for reconsideration is not received within one (1) year from the Denial Date listed on the original Denial Letter, the determination becomes final and the case will be permanently closed. It is important that you retain a copy of the Denial Letter and any supporting documentation you submit as a part of your request for reconsideration for your records.

- **Work Opportunity Tax Credit Certificates**

When a tax credit application has been approved and certified by the Iowa WOTC Program Coordinator, the Tax Credit Certificate may be printed by logging in to Iowa WOTC Online System and the either retrieving the individual application via Case Search or by using the Printing option for Certificates.

Need Additional Information About WOTC in Iowa? Please contact us at 515-725-2704 or at our email address WOTC.Coordinator@iwd.iowa.gov.